



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
J	Nelson	Wiest	12/31/2024	nwiest@mapleshade.com

Chief Administrative Officer

Susan	E	Danson		twpmgr@mapleshade.com
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Chief Financial Officer

Adriane		McKendry		amckendry@mapleshade.com
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Municipal Clerk

Andrea	T	McVeigh		tmcveigh@mapleshade.com
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Registered Municipal Accountant

Todd	R	Saler		tsaler@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Kauffman	12/31/2022	ckauffman@mapleshade.com
Sandra		Nunes	12/31/2022	snunes@mapleshade.com
Steve		Schmidt	12/31/2024	sschmidt@mapleshade.com
Claire	B	Volpe	12/31/2024	cvolpe@mapleshade.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.906	\$11,658,375.07	25.15%	\$1,446.27	Municipal Purpose Tax	ACTUAL	\$11,858,180.75
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.274	\$29,250,781.00	63.11%	\$3,628.68	Local School District	ESTIMATED	\$30,250,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.369	\$4,743,277.67	10.23%	\$588.42	County Purposes	ESTIMATED	\$4,800,000.00
County Library	0.033	\$421,493.46	0.91%	\$52.29	County Library	ESTIMATED	\$450,000.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.021	\$275,502.03	0.59%	\$34.18	County Open Space	ESTIMATED	\$425,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.604	\$46,349,429.23	100.00%	\$5,749.84	Total ESTIMATED amount to be raised by taxes		\$47,783,180.75
Total Taxable Valuation as of October 1, 2020 <u>\$1,307,541,651.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>6,902,797.25</u>		
Current Year Average Residential Assessment <u>\$159,785.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>17,508,847.55</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$35,925,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$46,531,050.30</u>		
Prior Year	Current Year			% Change (+/-)	Reserve for Uncollected Taxes (RUT) <u>\$1,252,130.45</u>		
0.906	0.906			0.00%	Total Amount to be Raised by Taxes <u>\$47,783,180.75</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.38%</u>		
Prior Year	Current Year	% Change (+/-)			If % used exceeds the actual collection % then reference the statutory exception used		
\$11,658,375.07	\$11,858,180.75	1.71%			<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>46,411,053.22</u>		
Prior Year	Current Year	% Change (+/-)			Total Tax Levy, CY 2020 <u>47,019,840.08</u>		
\$1,446.27	\$1,448.30	0.14%			% of Taxes Collected, CY 2020 <u>98.71%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$510,613.03</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	4.39%	\$188,500.00	\$4,296,000.00	\$4,484,500.00	\$3,584,500.00			\$900,000.00				
08	Local Revenue	-5.32%	(\$467,596.44)	\$8,794,501.44	\$8,326,905.00	\$510,000.00			\$7,816,905.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$1,709,651.99	\$1,709,652.00	\$1,709,652.00							
08	Uniform Construction Code Fees	-21.20%	(\$40,349.00)	\$190,349.00	\$150,000.00	\$150,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	24.43%	\$70,273.96	\$287,626.16	\$357,900.12	\$357,900.12							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-94.21%	(\$720,455.32)	\$764,700.45	\$44,245.13	\$44,245.13							
08	Other Special Items	-24.59%	(\$15,162.44)	\$61,662.44	\$46,500.00	\$46,500.00							
15	Receipts from Delinquent Taxes	-24.60%	(\$163,148.03)	\$663,148.03	\$500,000.00	\$500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.66%	(\$983,501.58)	\$12,841,682.33	\$11,858,180.75	\$11,858,180.75							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.20%	(\$2,131,438.84)	\$29,609,321.84	\$27,477,883.00	\$18,760,978.00	\$0.00	\$0.00	\$8,716,905.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water/Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	9.00	9.00	-16.08%	(\$957,346.33)	\$5,953,152.33	\$4,995,806.00	\$1,175,905.00	\$4,101.00		\$3,815,800.00					
21	Land-Use Administration		1.00	74.83%	\$21,400.00	\$28,600.00	\$50,000.00	\$50,000.00								
22	Uniform Construction Code	1.00	5.00	24.77%	\$39,800.00	\$160,700.00	\$200,500.00	\$200,500.00								
23	Insurance			37.76%	\$869,350.00	\$2,302,500.00	\$3,171,850.00	\$1,671,850.00			\$1,500,000.00					
25	Public Safety	43.00	20.00	3.40%	\$176,110.03	\$5,185,129.53	\$5,361,239.56	\$5,142,360.00	\$9,879.56		\$209,000.00					
26	Public Works	11.00	1.00	-4.42%	(\$87,018.40)	\$1,967,318.40	\$1,880,300.00	\$1,831,100.00	\$0.00		\$49,200.00					
27	Health and Human Services			-42.16%	(\$21,798.95)	\$51,700.25	\$29,901.30	\$20,000.00	\$9,901.30							
28	Parks and Recreation		1.00	3.39%	\$3,950.00	\$116,350.00	\$120,300.00	\$120,300.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31	Utilities and Bulk Purchases			1.70%	\$9,750.00	\$573,250.00	\$583,000.00	\$583,000.00								
32	Landfill / Solid Waste Disposal			5.61%	\$71,505.42	\$1,274,939.15	\$1,346,444.57	\$1,320,000.00	\$26,444.57							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			6.57%	\$98,494.00	\$1,500,076.00	\$1,598,570.00	\$1,571,570.00			\$27,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.07%	\$3,790.12	\$354,110.00	\$357,900.12	\$357,900.12								
43	Court and Public Defender	2.00	3.00	-2.44%	(\$4,900.00)	\$201,050.00	\$196,150.00	\$196,150.00	\$0.00							
44	Capital			-80.02%	(\$721,078.37)	\$901,078.37	\$180,000.00	\$80,000.00			\$100,000.00					
45	Debt			-2.36%	(\$148,338.00)	\$6,277,129.00	\$6,128,791.00	\$3,112,886.00			\$3,015,905.00					
46	Deferred Charges			-100.00%	(\$12,043.10)	\$12,043.10	\$0.00	\$0.00			\$0.00					
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.40%	\$52,791.06	\$1,199,339.39	\$1,252,130.45	\$1,252,130.45								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	66.00	40.00	-2.16%	(\$605,582.52)	\$28,083,465.52	\$27,477,883.00	\$18,710,651.57	\$50,326.43	\$0.00	\$0.00	\$8,716,905.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	76	\$5,455,250.00	0.42%	15A Public Schools	8	\$40,378,400.00	30.99%	
2 Residential	4,695	\$750,190,190.00	57.37%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	88	\$44,660,900.00	34.28%	
4A Commercial	288	\$279,171,920.00	21.35%	15D Church and Charities	26	\$20,950,700.00	16.08%	
4B Industrial	28	\$17,647,300.00	1.35%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	18	\$255,076,900.00	19.51%	15F Other Exempt	60	\$24,290,910.00	18.65%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$91.00	0.00%					
Total	5,106	\$1,307,541,651.00	100.00%	Total	182	\$130,280,910.00	100.00%	
Average Ratio (%), Assessed to True Value		91.01%		Percentage of Exempt vs. Non-Exempt Properties				9.96%
Equalized Valuation, Taxable Properties		\$1,436,701,077.90						
Total # of property tax appeals filed in 2020		County Tax Board				26.00		
		State Tax Court				2.00		
Number of 2020 County Tax Board decisions appealed to Tax Court						1.00		
Number of pending property tax appeals in State Tax Court						2.00		
Amount paid out by municipality for tax appeals in 2020						\$5,035.47		

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	91,904.43	\$36,200.00		\$787.15	\$53,307.36	\$1,609.92
Supervisory Staff (Department Heads & Managers)	6.00	6.00	974,254.97	\$788,774.00		\$102,580.87	\$47,820.96	\$35,079.14
Police Officers (Including Superior Officers)	39.00	5.00	6,086,333.59	\$3,637,000.00	\$690,000.00	\$1,021,287.00	\$576,298.32	\$161,748.27
Fire Fighters (Including Superior Officers)		0.00	0.00					
All Other Union Employees not listed above	10.00		994,368.34	\$588,200.00	\$50,000.00	\$63,969.20	\$266,040.12	\$26,159.02
All Other Non-Union Employees not listed above	11.00	24.00	1,384,209.82	\$980,141.00	\$1,000.00	\$92,945.78	\$266,533.24	\$43,589.80
Totals	66.00	40.00	9,531,071.15	\$6,030,315.00	\$741,000.00	\$1,281,570.00	\$1,210,000.00	\$268,186.15

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$18,006.54	\$198,071.94	8.00	\$16,314.67	\$130,517.36
Parent & Child	6.00	\$22,412.00	\$134,472.00	4.00	\$22,083.00	\$88,332.00
Employee & Spouse (or Partner)	4.00	\$29,586.00	\$118,344.00	6.00	\$27,316.50	\$163,899.00
Family	24.00	\$40,961.50	\$983,076.00	26.00	\$36,171.69	\$940,463.94
Employee Cost Sharing Contribution (enter as negative -)			(\$297,843.36)			(\$307,010.00)
Subtotal	45.00		\$1,136,120.58	44.00		\$1,016,202.30
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$21,528.00	\$21,528.00	1	\$19,644.00	\$19,644.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$33,936.00	\$33,936.00	2	\$29,172.00	\$58,344.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,156.64)			(\$2,843.64)
Subtotal	2.00		\$53,307.36	3.00		\$75,144.36
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$13,161.00	\$52,644.00	16	\$16,500.00	\$264,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$13,152.00	\$52,608.00			\$0.00
Family	2	\$34,488.00	\$68,976.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$61,458.00)			
Subtotal	10.00		\$112,770.00	16.00		\$264,000.00
GRAND TOTAL	57.00		\$1,302,197.94	63.00		\$1,355,346.66

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2022	2023	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$59,590,000.00	\$55,342,625.60	\$4,247,374.40	Utility Fund - Principal	\$2,340,728.00	\$2,411,143.14	\$2,209,284.51	\$15,024,786.11
Regional School Debt		\$0.00		Utility Fund - Interest	\$675,177.00	\$497,347.62	\$426,307.18	\$1,617,997.72
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture		\$0.00		Bond Anticipation Notes - Interest	\$90,000.00			
Water/Sewer	\$30,641,134.64	\$30,641,134.64	\$0.00	Bonds - Principal	\$2,339,000.00	\$2,414,000.00	\$1,275,000.00	\$9,515,000.00
0		\$0.00		Bonds - Interest	\$649,140.00	\$533,730.00	\$412,425.00	\$1,155,875.00
0		\$0.00		Loans & Other Debt - Principal	\$28,346.50	\$28,915.67	\$29,496.88	\$240,240.35
0		\$0.00		Loans & Other Debt - Interest	\$6,399.50	\$5,829.20	\$5,248.00	\$24,446.02
0		\$0.00						
		\$0.00		Total	\$6,128,791.00	\$5,890,965.63	\$4,357,761.57	\$27,578,345.20
Municipal Purposes				Total Principal	\$4,708,074.50	\$4,854,058.81	\$3,513,781.39	\$24,780,026.46
Debt Authorized	\$182,501.24	\$182,501.24		Total Interest	\$1,420,716.50	\$1,036,906.82	\$843,980.18	\$2,798,318.74
Notes Outstanding	\$7,200,000.00	\$7,200,000.00		% of Total Current Year Budget	22.30%			
Bonds Outstanding	\$15,543,000.00	\$27,000.00	\$15,516,000.00					
Loans and Other Debt	\$326,998.83	\$326,998.83						
Total (Current Year)	\$113,483,634.71	\$86,010,760.24	\$27,472,874.47	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	19,131			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$5,931.92			Rating		AA-		
Per Capita Net Debt	\$1,436.04			Year of Last Rating		2020		
3 Yr. Average Property Valuation		\$1,383,565,640.00						
Net Debt as % of 3 Year Avg Property Valuation		1.99%		Mark "X" if Municipality has no bond rating				

